## CLAIMS

1. A particulate matter combustion catalyst characterized by comprising an NO oxidation catalyst wherein the catalyst component is carried on an acidic first carrier, and an NO<sub>2</sub> decomposition catalyst wherein the catalyst component is carried on a second carrier.

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- 2. A particulate matter combustion catalyst according to claim 1, wherein said NO oxidation catalyst comprises a catalyst component selected from the group consisting of platinum, gold, ruthenium, rhodium, iridium, palladium and mixtures thereof, carried on an acidic first carrier selected from the group consisting of silica, silica-alumina, zeolite with an SiO<sub>2</sub>/Al<sub>2</sub>O<sub>3</sub> ratio of 40 or greater, tungstic acid/zirconia, antimonic acid/alumina, and mixtures thereof.
- 3. A particulate matter combustion catalyst according to claim 1 or 2, wherein said NO<sub>2</sub> decomposition catalyst comprises a catalyst component selected from the group consisting of the transition metals, carried on a second carrier selected from the group consisting of titania, zirconia, titania-zirconia, alumina, silica and mixtures thereof.
- 4. A particulate matter combustion catalyst according to claim 1 or 2, wherein said NO<sub>2</sub> decomposition catalyst comprises at least one metal selected from among alkali metals and alkaline earth metals, and a catalyst component selected from the group consisting of platinum, gold, ruthenium, rhodium, iridium, palladium and mixtures thereof, carried on a second carrier selected from the group consisting of titania, zirconia, titania-zirconia, alumina, silica and mixtures thereof.